

EXHIBIT 22

Message0001

Subject: FW: SFC's stock holder list

From: Diane Messick

Date: 1/16/2001 11:21:06 AM

To: Deborah Pike

CC: Gary Hawthorne

Message Body

Debby: are you aware of what these e-mails are about?

Thanks.

-----Original Message-----

From: Gagne, Roderick [mailto:GAGNER@pepperlaw.com]

Sent: Tuesday, January 16, 2001 10:55 AM

To: Diane Messick (E-mail)

Cc: Lee, Darcy C.

Subject: FW: SFC's stock holder list

<<SFC's stock holder list>>

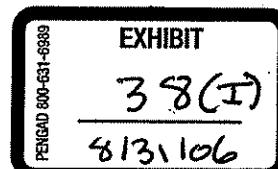
Diane,

Tony Marozick (sp?) has requested this data. I know Andrew does not want that information going to them if at all possible. My suggestion to you is to pull back this assignment, since it is a one page simple return and have one of your staff prepare it. I think Debbie saw it was a tax return and shipped it up to Tony to handle. Let me know if we should comply and if so where you came out on the buy back.

Rod

This electronic mail transmission contains confidential information intended only for the person(s) named.

Any use, distribution, copying or disclosure by another person is strictly prohibited.



Forwarded Message

Subject: SFC's stock holder list

From: Lee, Darcy C.

To: Gagne, Roderick

Message Body

Rod, I got a voice mail message from SFC's accountant. He wants me to FAX a copy of the most recent stock holder list to him so he can complete the NJ annual report. Is that OK?

Outlook Header Information

Subject: SFC's stock holder list
From: Lee, Darcy C.
Sender Name: Lee, Darcy C.
To: Gagne, Roderick
Creation Time: 1/16/2001 10:55:17 AM
Modification Time: 1/17/2001 11:51:30 AM
Submit Time: 1/16/2001 10:11:31 AM
Importance: 1
Priority: 0
Sensitivity: 0
Flags: 1
Size: 1746

Outlook Header Information

Conversation Topic: SFC's stock holder list
Subject: FW: SFC's stock holder list
From: Diane Messick
Sender Name: Diane Messick
To: Deborah Pike
CC: Gary Hawthorne
Received By: Deborah Pike
Delivery Time: 1/16/2001 11:21:06 AM
Creation Time: 1/16/2001 1:17:59 PM
Modification Time: 1/16/2001 1:17:59 PM
Submit Time: 1/16/2001 11:21:06 AM
Importance: 1
Priority: 0
Sensitivity: 0
Flags: 17
Size: 6526